

REG-35-104 COMMENCEMENT OF PROCEEDINGS: CLAIMS FOR REFUND

104.01 These rules shall be followed when filing any claim for refund of tax imposed pursuant to Chapter 9:

104.01A Content. This information shall be supplied by a petitioner filing a claim for refund of tax with the Nebraska Department of Revenue. The claim shall:

104.01A(1) Identify the petitioner,

104.01A(2) Set forth each ground under which the refund is requested together with facts sufficient to acquaint the State Tax Commissioner with the exact basis thereof,

104.01A(3) Demand the amount of tax the petitioner is seeking, and

104.01A(4) Be in writing.

104.01B Filing date. Bingo, lottery by sale of pickle card distributor, lottery, raffle, and county and city lottery tax claims for refund must be filed with the Nebraska Department of Revenue by the person who made the overpayment or his or her attorney, assignee, guardian, conservator, or personal representative within three years from the last day of the month following the close of the period for which the overpayment was made, or within six months after any determination of tax became final, or within six months from the date of overpayment with respect to such determination of tax, whichever of these periods expires later.

104.01C Limitation. The Nebraska Department of Revenue will not refund a taxpayer's overpayment of tax under any program administered by the Department under chapter 9 when the amount is less than \$2.00.

(Sections 9-239, 9-240, 9-418, 9-429, 9-610, 9-612, 77-369, 77-2708(2), and 84-909, R.R.S. 1943. Sections 9-226, 9-322, and 9-344, R.S.Supp., 1988. January 3, 1990.)